

KAthakopanishad says 1.3.3 onwards:

आत्मानं रथिनं विद्धि शरीरं रथमेव तु।
बुद्धिं तु सारथिं विद्धि मनः प्रग्रहमेव च॥

इन्द्रियाणि हयानाहुर्विषयांस्तेषु गोचरान्।
आत्मेन्द्रियमनोयुक्तं भोक्तेत्याहुर्मनीषिणः॥

इन्द्रियेभ्यः परा ह्यर्था अर्थेभ्यश्च परं मनः।
मनसस्तु परा बुद्धिर्बुद्धेरात्मा महान्परः॥

महतः परमव्यक्तमव्यक्तात्पुरुषः परः।
पुरुषान्न परं किञ्चित्सा काष्ठा सा परा गतिः॥

There is a simile given here. That of a chariot. And corresponding entities are referred. Let us see the schematic.

Passenger - Atman

Chariot - SharIra

Driver - Buddhi

Reins - Manas

Horses - IndriyAs

Road - vishaya.

Atman+indriyAs+Manas = BhoktA

1. Vishaya (Road) is superior to indriyAs (horses).
2. Manas (reins) is superior to vishayAs (road).
3. Buddhi (driver) is superior to Manas (reins).
4. MahAn Atman is superior to buddhi (driver).
5. avyakta is superior to mahat (= mahAn Atman)
6. Purusha is superior to avyakta.

If we see the above analogy carefully and read the Brahma Sutra BhAshya from 1.4.1 onwards and relevant portions in KAthakopanishad, we see that there is clear analogy upto buddhi. Like vishaya is road, indriyAs are horses, Manas is reins and buddhi is driver. But after that, the words used are mahat, avyakta and purusha for which clear cut analogy is not there.

BhagvAn BhAshyakAra tells clearly that avyakta stands for sharIra and Purusha stands for Atman (paramAtman).

The only issue is with mahat. He says that two views can be taken for mahat. One, HairaNyagarbhi buddhi. Second, jIva who is bhokta.

The point to be noted is that there are no two views about avyakta. It stands for sharIra. For both the interpretation of mahat. There are no two views about purusha also. It stands for paramAtman.

To hold that avyakta has two different meanings of avyAkrita and avidyA when mahat is taken as HairaNyagarbhi buddhi and jIva respectively, is against bhAshya. AchArya clearly holds that avyakta stands for sharIra in both interpretations.

Please refer: #शरीरं ह्यत्र रथरूपकविन्यस्तम् #अव्यक्तशब्देन परिगृह्यते । कुतः ? प्रकरणात् परिशेषाच्च।

तदेवं #शरीरमेव #एकं परिशिष्यते तेषु ।

इतराणीन्द्रियादीनि प्रकृतान्येव परमपददिदर्शयिषया समनुक्रामन्परिशिष्यमाणेनेहान्त्येन #अव्यक्तशब्देन #परिशिष्यमाणं #प्रकृतं #शरीरं दर्शयतीति गम्यते ।

उक्तमेतत् — #प्रकरणपरिशेषाभ्यां #शरीरमव्यक्तशब्दम्

Question arises as to how avyakta can be used for sharIra when sharIra is quite manifest and avyakta is something unmanifest. BhAshyakAra specifies - कथमव्यक्तशब्दार्हत्वं शरीरस्य, यावता स्थूलत्वात्स्पष्टतरमिदं शरीरं व्यक्तशब्दार्हम् ,

अस्पष्टवचनस्त्वव्यक्तशब्द इति ; अत उत्तरमुच्यते — सूक्ष्मं तु इह #कारणात्मना #शरीरं विवक्ष्यते,
#सूक्ष्मस्याव्यक्तशब्दार्हत्वात् ;

The prakrita sharIra is vikAra of the causal state of sharIra, named avyakta.
It is seen that word denoting cause can be used to refer to its vikAra.

प्रकृतिशब्दश्च विकारे दृष्टः — यथा 'गोभिः श्रीणीत मत्सरम्' (ऋ. सं. ९ । ४६ । ४) इति

He further explains as to what is this causal state of prakrita sharIra.

व्याकृतनामरूपविभिन्नं जगत्प्रागवस्थायां #परित्यक्तव्याकृतनामरूपं
#बीजशक्त्यवस्थमव्यक्तशब्दयोग्यं.

He later explains it to mean beeja-shakti, MAyA etc.

अविद्यात्मिका हि सा #बीजशक्तिरव्यक्तशब्दनिर्देश्या परमेश्वराश्रया मायामयी महासुषुप्तिः, यस्यां
स्वरूपप्रतिबोधरहिताः शेरते संसारिणो जीवाः।

He then clarifies -

तदिदं 'महतः परमव्यक्तम्' इत्युक्तम् — #अव्यक्तप्रभवत्वान्महतः, यदा हैरण्यगर्भी बुद्धिर्महान् । यदा तु
जीवो महान् #तदाप्यव्यक्ताधीनत्वाज्जीवभावस्य महतः परमव्यक्तमित्युक्तम् । #अविद्या #ह्यव्यक्तम् ;
अविद्यावत्त्वेनैव जीवस्य सर्वः संव्यवहारः सन्ततो वर्तते ।

Since in both the interpretations, avyakta stands for #prakrita #sharIra, it is
against bhAshya to assume that the entity from which HairaNyagarbHI
buddhi emanates and the entity on which jIva-bhAva is dependent are
different.

BhAshyakAra further explains:-

तच्च अव्यक्तगतं महतः परत्वमभेदोपचारात् #तद्विकारे #शरीरे परिकल्प्यते ; सत्यपि
शरीरवदिन्द्रियादीनां तद्विकारत्वाविशेषे #शरीरस्यैवाभेदोपचारादव्यक्तशब्देन ग्रहणम् ,इन्द्रियादीनां
स्वशब्दैरेव गृहीतत्वात् , परिशिष्टत्वाच्च शरीरस्य ॥

The superiority of avyakta - with respect to mahat - is attributed through abheda-upachAra in #ITS #VIKARA which is sharIra. Even though indriyAs are also vikAra of avyakta, yet avyakta stands for #sharIra only as indriyAs etc are referred by their own names (in shloka). Hence, since sharIra is left, avyakta stands for that through abheda-upachAra.

How abheda-upachAra?

Because sharIra is #vikAra of avyakta.

This proves without a doubt that avidyA and avyakata are one and the same. There is not even an iota of difference. From it emanates the HairaNyagarbhi buddhi. On it is dependent the jIva-bhAva. It stands for sharIra through abheda-upachAra in KAthakopanishad mantras because sharIra is its vikAra.

It also incidentally proves that avidyA has vikAra in the form of prakrita sharIra and thus avidyA is the material cause.